

CURRENT USE BOARD
PUBLIC FORUM - NOTES

DATE: November 20, 2019

TIME: 6:00 p.m.

LOCATION: NH Department of Revenue Administration, Training Room, 109 Pleasant Street, Concord NH

Board Members in Attendance:

Chuck Souther, Chairman, Public Member, Agriculture
Norm Bernaiche, Assessing Official, Towns <5,000
Susan Bryant-Kimball, Public Member, Forest Landowner

Members of the Public:

Marc Davis, Woods Without Gile, LLC
Chip Kimball
Dan Reed

Ann Davis, Woods Without Gile, LLC
George Foley, Brookline
Ivor Freeman

Chair Souther opened the public forum at 1:00 p.m. and introduction of Board members followed.

Chair Souther summarized the four statutory responsibilities under RSA 79-A, Current Use Taxation:

- Annually review the criteria of the program
- Review the rules and statutes to make sure they follow the intent of the law
- Hold three (3) public forums
- Set the assessment ranges

Proposed Rates for 2019-2020

The following proposed assessment ranges were reviewed.

Cub 304.07 Assessment Ranges for Forest Land Categories. The assessment ranges for forest land categories without documented stewardship shall be as follows:

- (a) The category of white pine shall be [~~\$118 to \$176~~] **\$122 to \$183** per acre;
- (b) The category of hardwood shall be [~~\$57 to \$86~~] **\$61 to \$91** per acre; and
- (c) The category of all other shall be [~~\$38 to \$57~~] **\$39 to \$59** per acre.

Cub 304.08 Assessment Ranges for Forest Land Categories with Documented Stewardship. The assessment ranges for forest land categories with documented stewardship shall be as follows:

- (a) The category of white pine shall be [~~\$71 to \$106~~] **\$73 to \$110** per acre;
- (b) The category of hardwood shall be [~~\$34 to \$52~~] **\$36 to \$55** per acre; and
- (c) The category of all other shall be [~~\$23 to \$34~~] **\$25 to \$35** per acre.

Cub 304.13 Assessment Range for Unproductive Land. The assessment for unproductive land shall be ~~\$[23]~~**24** per acre.

Cub 304.14 Assessment Range for Wetland. The assessment for wetland shall be ~~\$[23]~~**24** per acre.

Cub 305.02 Current Use Assessment Ranges for Farm Land. The assessment ranges for farm land shall be **\$25 to \$425** per acre.

Public Comment

There was a good discussion including positive comments and helpful resources received from landowners with land enrolled in the current use program. The following notable points were discussed and suggestions made:

- The recreation discount is a statutory requirement; the stewardship program and discount is encouraged but not required
- A discount, similar to the forest stewardship, should be made available to those with agricultural land
- A suggested alternative to assessments ranges; use soil capability for forest land
 - Determining soil capability for forest land is difficult
- Make available frequently asked questions about the current use program

No further comment was received.

Chair Souther closed public forum at 6:34 p.m.

Respectfully Submitted, Stephanie Derosier

NH Department of Revenue Administration – Municipal and Property Division

Documentation relative to the Current Use Board may be submitted, requested or reviewed by:

Telephone: (603) 230-5096
Facsimile: (603) 230-5947
E-mail: cub@dra.nh.gov
Web: www.revenue.nh.gov/

In person at 109 Pleasant Street, Concord
In writing to:
NH Department of Revenue Administration
Current Use Board
PO Box 487
Concord, NH 03302-0487